IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.A. No. 242 of 2007
Date of Decision: 6.8.2007

The Commissioner of Income-tax, Patiala

....Appellant.

Versus

M/s Paradise Steel Rolling Mills, G.T. Road, Mandi Gobindgarh.

...Respondent.

CORAM:- HON'BLE MR. JUSTICE M.M. KUMAR.
HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.

PRESENT: Mr. Yogesh Putney, Advocate for the appellant-revenue.

M.M. KUMAR, J.

The revenue has challenged a common order dated 5.10.2006 passed by the Income Tax Appellate Tribunal, Chandigarh Bench "A" in ITA No.831/Chandi/2001 for the assessment years 1997-98 and 1998-99. Earlier the revenue has filed ITA No. 236 of 2007 in respect of assessment year 1997-98 which was dismissed by this Court on 30.7.2007.

It is undisputed that the questions of law were the same in the earlier appeal which are sought to be raised in the instant appeal. Therefore, as a necessary consequence, this appeal has also to be dismissed. Accordingly, the instant appeal is dismissed.

(M.M.KUMAR)
JUDGE

July 6, 2007
gbs

(AJAY KUMAR MITTAL)
JUDGE